Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

What is claimed is:

- 1-11 (Canceled) Please delete.
- 12. (Currently Amended) A kit for assembling a casket, said unassembled kit assembly made of pre-cut panels, the assembly comprising:
 - a. a pair of substantially flat end panels, each panel comprised of a composite base material and a binder compressed to form said end panels;
 - b. a pair of substantially flat side panels, each panel comprised of a composite base material and a binder compressed to form said side panels and each side panel adapted to mate with the pair of end panels;
 - c. a bottom panel <u>comprised of a composite base material and a binder compressed</u>

 to form said bottom panel, said bottom panel adapted to mate with the side panels and the end panels to define with the side panels and end panels an open box;
 - d. a lid panel comprised of a composite base material and a binder compressed to

 form said lid panel, said lid panel adapted to cover the open box;
 - e. wherein at least one of said panels further comprises a veneer applied to the unassembled panel.

- 13. (Currently Amended) The casket assembly of claim 12, wherein the veneer comprises a veneer material perforated with a plurality of pinholes lid panel is hinged to one of said side panels along one edge.
- 14. (Currently Amended) The casket assembly of claim 13 12, said veneer further comprising a lacquer overlaying said veneer material including decorative brackets for securing the side, end and bottom panels in assembled relationship.
- 15. (Currently Amended) The casket assembly of claim 22 1, wherein at least two of said panels are composite panels and each composite panel is separately covered with a veneer comprises a composite material having:
 - a core layer comprising bonded wood particles;
 - b. a decorative outer veneer; and
 - e. an inner veneer.
- 16. (Currently Amended) The casket assembly of claim 15, wherein the decorative outer veneer comprises a thin wood veneer.
- 17. (Currently Amended) The casket assembly of claim 15, wherein the decorative outer veneer is a hardwood.
- 18. (Currently Amended) The casket assembly of claim 15, wherein the decorative outer veneer is a soft material.

- 19. (Currently Amended) The casket assembly of claim 15, wherein the decorative outer veneer is cloth.
- 20. (Currently Amended) The casket assembly of claim 15, wherein the decorative outer veneer is leather.
- 21. (Currently Amended) The casket assembly of claim 15, wherein the decorative outer veneer is a metal foil.
- 22. (New) A casket assembly made of pre-fabricated panels, the assembly comprising:
- a. a plurality of panels defining a casket, wherein at least one panel is a composite panel comprising a base material and a binder compressed to form said composite panel; and
- b. a veneer applied to the outer surface of said composite panel, said veneer comprising a veneer material perforated with a plurality of pinholes and finish coat overlaying said perforated material.